Recent Changes in the act are *Highlighted*.

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(30 ILCS 15/0.01) (from Ch. 102, par. 4.90)
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Sec. 0.01. Short title. This Act may be cited as the Public Funds Statement Publication Act.

(Source: P.A. 86-1324.)

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(30 ILCS 15/1) (from Ch. 102, par. 5)
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Sec. 1. Except as provided in Section 2.1, each public officer, other than a state officer, (and other than a city or village treasurer or municipal officer who is required by Article 3 of the Illinois Municipal Code, approved May 29, 1961, as heretofore and hereafter amended, to file an annual report to the city council or board of trustees which report is required to be published, and other than a treasurer of a city, village or incorporated town, who is required to file an account with the municipal clerk, which account is published as required by "An Act in relation to the preparation, publication and filing of annual accounts of certain municipalities, the payment of tax monies to treasurers of certain municipalities, and providing penalties for violations thereof", approved August 15, 1961, as heretofore and hereafter amended), who, by virtue of his office receives for disbursement and disburses public funds in the discharge of governmental or municipal debts and liabilities, shall, at the expiration of each fiscal year, prepare a statement:

(1) Of all moneys received and from what sources

received, giving items, particulars and details;

(2) Except as provided in paragraph (3) of this

Section, of all moneys paid out where the total amount paid during the fiscal year exceeds \$2,500 in the aggregate, giving the name of each individual to whom paid and the amount paid to each person;

(3) Of all monies paid out as compensation for

personal services, giving the name of each individual to whom paid and the total amount paid to each person, except that any public officer may elect to report the compensation for personal services of all personnel by name, listing each employee in one of the following categories:

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(A) under $25,000.00;
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(B) \$25,000.00 to \$49,999.99;

(C) \$50,000.00 to \$74,999.99;

(D) \$75,000.00 to \$99,999.99;

(E) \$100,000.00 to \$124,999.99; or

(F) \$125,000.00 and over; and

(4) A summary statement of operations for all funds

and account groups.

Such statement shall be subscribed and sworn to by the public officer making such statement, and, within 6 months after the expiration of such fiscal year <u>shall be filed in the office of the county clerk of the county in which such public</u> officer resides. (Source: P.A. 92-354, eff. 8-15-01; 92-582, eff. 7-1-02.)

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(30 ILCS 15/2) (from Ch. 102, par. 6)
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Sec. 2. Except as provided in Section 2.1, such public officer shall also, within 6 months after the expiration of such fiscal year, cause a true, complete and correct copy of such statement to be published one time in an English language newspaper published in the town, district or municipality in which such public officer holds his office, or, if no newspaper is published in such town, district or municipality, then in a newspaper printed in the English language published in the county in which such public officer holds his or her office. However, such publication requirement shall not apply to any county funds or county offices or funds or offices of other units of local government when an audit of such funds or offices has been made by a certified public accountant and a report of such audit has been filed with the appropriate county board or county clerk and a notice of the availability of the audit report has been published one time in an English language newspaper published in the town, district, or municipality, then in a newspaper printed in the English language published in the county in which that public officer holds his or her office. The notice of availability shall include, at a minimum, the time period covered by the audit, the name of the firm conducting the audit, and the address and business hours of the location where the audit report may be publicly inspected.

(Source: P.A. 97-146, eff. 1-1-12.)

(30 ILCS 15/2.1) (from Ch. 102, par. 6.1)

Sec. 2.1. In any statement prepared and published under Sections 1 and 2 of this Act, no public officer may disclose the name or address of any person to whom child support or maintenance was paid in accordance with a court order requiring the withholding of child support or maintenance from an employee's wages. (Source: P.A. 87-263.)

(30 ILCS 15/3) (from Ch. 102, par. 7)

Sec. 3. The publisher of the newspaper in which a copy of such statement is published shall, within ten days after the publication of such statement, file in the office of the county clerk a certificate of such publication with a printed copy of such statement attached, stating the number of times which the same shall have been published, and the dates of the first and last papers containing the same. (Source: Laws 1919, p. 713.)

(30 ILCS 15/3a) (from Ch. 102, par. 7a)

Sec. 3a. In counties having a population of less than 500,000, if any such public officer in the discharge of his or her official duties, receives all or any part of his funds from the county collector, the county treasurer, or the township collector, and if the county treasurer determines, by reviewing documents filed with the county clerk under Section 3 of this Act, that the public officer has failed to comply with Section 2 of this Act, then the county treasurer shall withhold the payment to that public official of any and all funds until the public official has complied with Section 2 of this Act. (Source: P.A. 95-367, eff. 8-23-07.)

(30 ILCS 15/4) (from Ch. 102, par. 8)

Sec. 4. The cost of such publication shall be paid out of the funds of the county, district, city, town, village or other body in which the officer holds office. (Source: Laws 1927, p. 604.)

(30 ILCS 15/4a) (from Ch. 102, par. 8a)

Sec. 4a. The provisions of this Act do not apply to any school board or school district which is subject to the provisions of Section 10-17 of The School Code, as now or hereafter amended, nor shall any provisions of this Act apply to the treasurer or any other officer of any such school board or school district. (Source: P.A. 84-225.)

(30 ILCS 15/5) (from Ch. 102, par. 9)

Sec. 5. Any public officer, or any publisher, subject to this Act, failing, neglecting or refusing to discharge any duty imposed upon him by this Act shall, for each offense, forfeit the sum of not less than \$25 nor more than \$500 to be recovered in a civil action in the name of the People of the State of Illinois for the use of any person who may sue for the same. (Source: P.A. 79-1365; 79-1366.)

(30 ILCS 15/6) (from Ch. 102, par. 10)

Sec. 6. Misdemeanor-Sentence.

In addition to the sentences provided for in the foregoing section, any public officer, including any county collector or any county treasurer, or any publisher, subject to the provisions of this Act, failing, neglecting or refusing to discharge any duty imposed upon him by this Act shall be deemed guilty of a Class A misdemeanor.